

## ***Taxation statistics 2009–10***

### **Table 21: Personal tax**

#### **Selected items, by lodgment method, 2009–10 income year<sup>1</sup>**

##### **Part C: Deduction and tax loss items**

###### **Notes:**

\* The symbol 'n.a.' used in this publication means not applicable or not available.

\* Totals may not equal the sum of components due to rounding.

\* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

\* The industry groups are classified based on the Australian and New Zealand Standard Industrial Classification (ANZSIC) 2006 codes on the Australian Business Register.

1 The statistics for the 2009–10 income year were sourced from 2010 individual income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of personal tax statistics' section in the 'Personal tax' chapter of *Taxation statistics 2009–10*.

# Taxation statistics 2009–10

## Table 21: Personal tax

### Selected items, by lodgment method, 2009–10 income year<sup>1</sup>

#### Part C: Deduction and tax loss items

		Tax agent	e-tax	Other self-preparer	Total
Total individuals	no.	8,786,515	2,351,240	1,242,275	<b>12,380,030</b>
<b>Deductions (D1 to D15)</b>					
Work related car expenses	no.	2,141,370	516,015	152,760	<b>2,810,145</b>
	\$	5,600,268,258	1,019,337,798	307,129,017	<b>6,926,735,073</b>
Work related travel expenses	no.	675,925	276,025	74,260	<b>1,026,210</b>
	\$	1,338,294,879	225,852,869	85,005,957	<b>1,649,153,705</b>
Work related uniform/clothing expenses	no.	4,140,435	1,230,775	425,975	<b>5,797,185</b>
	\$	1,084,945,060	298,536,297	113,746,918	<b>1,497,228,275</b>
Work related self-education expenses	no.	317,665	197,750	157,445	<b>672,860</b>
	\$	636,708,235	334,533,686	132,119,754	<b>1,103,361,675</b>
Other work related expenses	no.	4,678,085	1,119,435	386,600	<b>6,184,115</b>
	\$	4,731,633,022	893,005,714	331,038,387	<b>5,955,677,123</b>
<i>Total work related expenses</i>	no.	5,792,025	1,707,840	618,765	<b>8,118,630</b>
	\$	13,391,849,454	2,771,266,364	969,040,033	<b>17,132,155,851</b>
Deduction for project pool	no.	705	170	85	<b>965</b>
	\$	857,490	753,813	263,742	<b>1,875,045</b>
Low value pool deduction	no.	243,705	16,745	10,650	<b>271,100</b>
	\$	97,586,095	6,417,109	6,157,115	<b>110,160,319</b>
Interest deductions	no.	382,565	79,745	52,980	<b>515,295</b>
	\$	1,257,115,944	63,139,249	85,215,613	<b>1,405,470,806</b>
Dividend deductions	no.	221,320	42,050	26,175	<b>289,545</b>
	\$	1,208,661,898	145,247,570	78,286,399	<b>1,432,195,867</b>
Gifts or donations	no.	3,118,130	930,220	352,435	<b>4,400,785</b>
	\$	1,536,446,758	266,264,863	161,392,543	<b>1,964,104,164</b>
Cost of managing tax affairs	no.	5,268,100	261,230	142,525	<b>5,671,850</b>
	\$	1,933,706,068	45,400,802	37,967,581	<b>2,017,074,451</b>
Australian film industry incentives	no.	1,325	315	55	<b>1,695</b>
	\$	726,375	2,239,530	90,821	<b>3,056,726</b>
Deductible amount UPP of foreign pension/annuity	no.	32,335	2,985	5,295	<b>40,610</b>
	\$	34,460,356	3,174,736	4,537,171	<b>42,172,263</b>
Non-employer sponsored super contributions	no.	172,505	3,715	5,045	<b>181,265</b>
	\$	3,656,207,697	64,323,030	119,546,341	<b>3,840,077,068</b>
Election expenses	no.	1,065	335	450	<b>1,845</b>
	\$	4,148,766	311,433	977,276	<b>5,437,475</b>
Forestry investment managed scheme deduction	no.	12,630	995	375	<b>14,000</b>
	\$	87,414,741	2,779,355	2,549,391	<b>92,743,487</b>

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#### **Part C: Deduction and tax loss items**

		Tax agent	e-tax	Other self-preparer	Total
Other deductions	no.	491,075	79,690	20,930	<b>591,695</b>
	\$	1,488,477,129	133,182,530	78,342,083	<b>1,700,001,742</b>
Total deductions	no.	7,314,765	1,888,475	741,330	<b>9,944,575</b>
	\$	24,697,669,728	3,504,500,384	1,544,390,185	<b>29,746,560,297</b>
<b>Tax losses</b>					
Tax losses earlier years claimed - PP	no.	20,550	1,210	505	<b>22,260</b>
	\$	462,644,075	8,541,506	8,208,637	<b>479,394,218</b>
<i>Tax losses earlier years claimed - NPP</i>	<i>no.</i>	<i>69,430</i>	<i>3,650</i>	<i>2,030</i>	<b><i>75,105</i></b>
	<i>\$</i>	<i>1,118,134,176</i>	<i>36,843,505</i>	<i>30,272,452</i>	<b><i>1,185,250,133</i></b>
Total tax losses of earlier years claimed	no.	88,395	4,795	2,495	<b>95,685</b>
	\$	1,580,778,251	45,385,011	38,481,089	<b>1,664,644,351</b>
Losses carried forward from earlier years - PP	no.	46,115	1,580	1,090	<b>48,785</b>
	\$	3,911,522,028	36,681,760	72,747,764	<b>4,020,951,552</b>
Losses carried forward from earlier years - NPP	no.	131,470	4,675	4,795	<b>140,945</b>
	\$	5,058,805,686	166,103,947	181,117,193	<b>5,406,026,826</b>